IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 21307 of 2004

Between:

M/s. Sri Ramana Traders, Eastern Street - Eluru - 534 001, West Godavari

District, rep by its Managing Partner, Mr. N. Ramakrishna Prasad Rao

..... PETITIONER

AND

1 The Commissioner of Commercial Tax, Andhra Pradesh,
Office of the Excise and Commercial Tax Building, Opposite Gandhi

Bhavan, Nampally, Hyderabad.
2 The Deputy Commissioner (Commercial Taxes), Eluru Division, Eluru,

West Godavari District.
3 The Commercial Tax Officer, Eluru Circle, Eluru, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to pass an order or orders or direction or an appropriate writ more particularly one in the nature of writ of mandamus impeaching the Judgment of the Andhra Pradesh Sales Tax Tribunal in T.A. No. 423 of 97 dated 21-7-2000(reported in 34 APSTJ at Page No. 153) by declaring the same as per incuriam, bad law, violative of judicial discipline, in nullity and not having binding force and consequently set aside R.F. No. 34/2003-04 dated 17-3-2004 passed by the 2nd respondent.

Counsel for the Petitioner:MR.P.BALAJI VARMA

Counsel for the Respondents: GP for Commercial Taxes &
The Standing Counsel for Commercial Taxes.

The Court at the stage of admission made the following O R D E R :

(Per the Hon'ble Sri Justice B.Sudershan Reddy)

Heard the learned Counsel for the petitioner and the learned Standing Counsel appearing on behalf of the respondents.

The subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered by a Division Bench of this Court in W.P.No.5487 of 2004 and batch, dated 01-04-2004.

Following the said judgment, this writ petition is allowed and the respondents are directed to apply the judgment of this Court in W.P.No.5487 of 2004 and batch to the facts of this case. No order as to costs.

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(B. Sudershan Reddy,J)

Date:22nd November, 2004.

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(T.Ch.Surya Rao, J)

vrn/ks

To

1 The Commissioner of Commercial Tax, Andhra Pradesh,
Office of the Excise and Commercial Tax Building, Opposite

Gandhi Bhavan, Nampally, Hyderabad.
2 The Deputy Commissioner (Commercial Taxes), Eluru Division,

Eluru, West Godavari District.
3 The Commercial Tax Officer, Eluru Circle, Eluru, West Godavari

District.

4 Two C.Cs to the G.P for Commercial Taxes, High Court of A.P.,

Hyderabad.

5 Two C.D copies

(Along with a copy of the order in W.P.No.5487 of 2004 and batch, dated 01-04-2004).